

# *School District of West Salem*

## *Annual Meeting Report*



*October 25, 2021*



**SERVE WITH PASSION TO IGNITE CREATIVITY,  
INNOVATION, AND EXCELLENCE**



Welcome to the 2021-22 school year and the 2021 Annual Meeting! I am excited about the direction that our district is moving as we continue to be a district of destination. Our students continue to exceed expectations in our classrooms and within our co-curricular activities. We are assisting our students to be college, career, and life-ready. Our staff is incredible, our facilities are second to none, and our community is tremendously supportive.

Compared to other school districts, the School District of West Salem sets itself apart in numerous ways.

- West Salem provides a small school feel with big school opportunities.
- We are a 1-1 school district for all students K-12. (not everyone will know what this means)
- Class sizes remain low to provide our students with the opportunities to work closely with our outstanding staff.
- Thanks to our students our district EXCEEDS expectations on our state report card.
- Over 74% of our graduates enroll in a postsecondary institution.
- We are a leader in College and Career Readiness, with over 98% of our graduates being Career Ready, and over 72% of our students are college and career ready as they walk across the graduation stage.
- We are at the leading edge of effective, research-based initiatives such as Response to Intervention and Positive Behavior Interventions and Supports.

Public education provides opportunities for all students that cannot be found in any other environment. We work to ensure the success of every student. We offer intervention programs for students who struggle and enrichment for those who need to be challenged. We also offer co-curricular opportunities to expand students' experiences and opportunities for character and leadership development.

Not only does the School District of West Salem provide a premier public education, but we also do so efficiently and effectively. Despite having a staff and facilities that are second to none, we have some of the lowest spendings per student in the state (72nd percentile). In CESA #4 we are the third-lowest spending district per student out of the twenty-six districts that comprise our local CESA.

I cannot wait to see the amazing things our students and staff will accomplish with the challenges that have been presented to them. We will succeed with the support of our wonderful community. Please feel free to contact me at any time with questions or to discuss how we can make our district the best that it can be.

Panther Proud!

Ryan G. Rieber  
Superintendent

**West Salem School District**  
**405 East Hamlin Street**  
**West Salem, Wisconsin 54669**

Board of Education

Catherine Griffin, President  
Tom Grosskopf, Vice-President  
Robin Fitzgerald, Clerk  
Sean Gavaghan, Treasurer  
Ken Schlimgen, Director  
Chris Peterson, Director  
Erik Peterson, Director

Administration

Ryan Rieber – Superintendent  
Heidi Horton – Director of Pupil Services  
Deanna Wiatt – Director of Instruction  
Mike Malott – HS Principal  
Justin Jehn – Assoc. HS Principal  
Ben Wopat - MS Principal  
Amanda Beld – Assoc. MS Principal  
Tami Bagstad – ES Principal  
Lisa Gerke – Assoc. ES Principal

Superintendent/School Board Executive Assistant

Patrick Bahr

Transportation

Richard Kline - Director  
Monica Quinn – Admin. Ass't

Maintenance

David McPheeters - Director

Athletics

Ryan Olson – Director of Athletics

Nutrition Services

Emily Klunk - Director

Finance

Shawn Handland, Director  
David Reeck, Ass't  
Tricia Mulholland, Ass't

Human Resources

Crystal Becker - Director

# SCHOOL DISTRICT OF WEST SALEM MONDAY, OCTOBER 25, 2021

6:00 p.m. - BUDGET HEARING - Wisconsin State Statute §65.90

1. Call to order.
2. Presentation and explanation of the budget and Fund 73 report
3. Discussion.
4. Call for adjournment.

6:30 p.m. - ANNUAL SCHOOL DISTRICT MEETING

1. Call to order.  
Introduce Board members and Administration
2. Call for nominations for permanent chairman, this can be by any resident tax payer in the West Salem School District. Election.
3. Treasurer's Report by Finance Director Shawn Handland
4. **Business:**

Review Community Service Fund 80 - including pool, fitness center and other services

5. **Electorate Authorizations:**

- a. I, \_\_\_\_, hereby move to authorize the School Board, Establish salaries for Board of Education during the 2021-22 school year. (Per State Statute, §120.10(3))

	<u>2020-2021</u>	<u>2021-2022</u>
President	\$2,300.00	
Student Representative	Hourly (\$10.00/hr)	
All others	\$2,100.00	

- b. I, \_\_\_\_, hereby move to authorize payment of actual and necessary expenses of board members who travel in the performance of their duties. (Per State Statute, §120.10(4))

- c. I, \_\_\_\_\_, hereby move to authorize the School Board, pursuant to §120.10(5m) of the Wisconsin Statutes, to acquire, by purchase or condemnation under ch. 32, real estate and structures and facilities appurtenant to such real estate necessary for school district purposes, to purchase additional land from owners adjacent to the School District's property as needed, under the terms and conditions to be accepted by the School Board.

6. Superintendent's Report.
7. Call for Resolution: (Per State Statute, §120.10(7) (8) (9) (10))

BE IT RESOLVED that the Board of Education be given the authority to establish the tax levy up to the full amount allowed under the State imposed revenue limits as is necessary to support the District on or before October 25, 2021.

8. Set the time and date for the 2022 annual meeting.  
Fourth Monday in October is October 24 –  
6:00 p.m. Budget Hearing, 6:30 p.m. Annual Meeting
9. ADJOURNMENT

\*\*A quorum of the Board may be present, but no Board action will be taken.\*\*



# Explanation of District Funds

## Fund 10

This is the general fund for the instructional operating services for the School District. It includes items such as teachers, administrators, and support staff salaries and benefits, supplies, textbooks, desks and other capital purchases, maintenance, utilities and co-curricular costs.

Revenues in Fund 10 include local property and mobile home taxes, state aids (transportation, library aid, and state equalization aid), and federal aid, mainly in the form of Title program support. Additionally, school revenues from student fees, admissions and building/bus rentals are included. The district is roughly 57% aided with state equalization funds and per pupil aid.

Fund balance refers to the accumulation over time of any differences (positive or negative) between budgeted revenues and expenses. At the end of any fiscal year, if actual revenue exceeds the amount budgeted, or if expenses fall below the amount budgeted, that difference is added to the fund balance. If revenues are lower than expected or expenses higher, that difference is subtracted. The goal of the School District is to maintain a year-end fund balance between 12-17% of the next year's budgeted expenditures. The district's current ratio is 14.1%.

## Fund 21

This fund has been established to separate gifts and donations from private parties to be used for specific district operations. The amount does not have to be spent within the fiscal school year and the funds are encumbered to meet the explicit requirements of the sponsor.

## Fund 27

Almost twenty years ago the State decided to track the expenses for special education services separately. These services are designed to meet the individual needs of students with identified needs such as learning, behavioral, speech and language, autism, other health impairment, hearing and vision impairment, occupational therapy, physical therapy, and cognitive disability. Over 98% of the students identified are served within our school district, while only a few with unique and/or high frequency needs are served in other area schools and/or health facilities.

Fund 27 revenues in 2020-21 included a transfer from regular education (Fund 10) in the amount of \$2,081,371.50, in addition to Categorical Aid, Federal IDEA Flow Through and IDEA Early Childhood funds, Medicaid revenues and other grants.

## Fund 39

Voters approved a referendum to pay for the campus and facilities remodel along with the remodel of the elementary school and addition to the middle school. Also included is the construction of a multi-purpose event center and an addition to the high school auto shop. Administration has worked with a bonding agent to refinance callable bonds when allowed.

## Fund 46

A School Board with an approved long-term capital improvement plan (minimum of 10 years) may establish a "trust" that is funded with a transfer from the general fund. Funds may only be used for the purposed identified in the approved long-term capital improvement plan.

## Fund 49

These funds are used to account for expenditures financed through the use of bonds, promissory notes, state trust fund loans, land contracts or projects funded with a Tax Incremental Fund (TIF) capital improvement levy. IF the district uses funds other than Fund 49, the district must combine and report these funds as Fund 49. A fund balance may exist in this fund.

## Fund 50

The School District of West Salem provides a breakfast and lunch program at all schools. Additionally, ala carte programs are offered at the middle and high schools. These services are independent and self-supporting. Fund balance reserves exist to pay for equipment upgrades and/or repairs as needed.

## Fund 72

This fund is used to account for gifts and donations specified for the benefit of private individuals and organizations not under the control of the school board such as scholarships for graduated students. These funds are administered and distributed according to the requests of the benefactors.

## Fund 73

The GASB (Governmental Accounting Standards Board) considers post employment benefits like pension and health insurance benefits, as part of the compensation employees earn each year, although they are not received until after employment ends. School districts are required to maintain the funds in a legally established irrevocable trust.

In May of 2007, the Board established a Fund 73 Trust. The funds are governed by a Trust document and board members. The School District contributes and withdraws current year expenses for retired employees. The Fund 73 Trust account balance as of June 30, 2021 is \$998,432.93. Bond rating firms consider how a district is addressing this issue before issuing bond ratings.

## Fund 80

The School District of West Salem operates a community swimming pool and a fitness center. The swimming pool is open during the summer months and offers open swim time, family swim, adult lap swim, adult early risers, water aerobics, and hosts a swim team for youths 8-18 years old. The fitness center includes a cardio theater with TVs, elliptical machines, treadmill, climber, recumbent and spinning bikes, in addition to an indoor walking and running track, strength and resistance machines and fitness classes. Local not-for-profit groups may also request to use designated school facilities free of charge.

West Salem School District  
Policy 662.2

FUND BALANCE

Fund balance is the amount by which all the assets of a fund exceed all the liabilities of a fund. The fund balance does not necessarily represent the District's cash position. Cash is an asset, but is usually not the fund's only asset. Additionally, a fund may have liabilities, such as an accounts payable amount due to a supplier which, when paid, results in a decrease in fund cash balance.

Government Accounting Standards Board (GASB) Statement 54, indicates that all dollars in a fund balance must be accounted for in one of the following classifications:

- Nonspendable - not in spendable form or legally or contractually required to be maintained intact (example: inventory, endowment or principal of a permanent fund).
- Restricted - resources are constrained by creditors, grantors, bondholders, regulations, or law (example accounts payable).
- Committed - directed by the Board through formal action (example: Board-directed expenditure for an identified capital project).
- Assigned - to be used for specific purposes, but not meeting the criteria for restricted or committed.
- Unassigned- the residual classification for the general fund, also for funds with a negative fund balance. Unassigned amounts are technically available for any purpose.

All fund balance other than those that are nonspendable, restricted, or committed for another purpose are committed for cash flow purposes.

The Board recognizes a need to carry an operating reserve of unallocated funds to be used for unanticipated expenditures for the best fiscal management of the fund balance, the appropriation of these operating reserve funds must be approved by at least five members of the Board.

The Board shall, as part of the budgeting process, annually review the fund balance to make sure an appropriate balance is maintained. It is the goal of the District to maintain an end-of-year general fund (Fund 10) balance, amounting to between 12% and 17% of the next year's budgeted expenditures.

APPROVED: October 10, 1985  
REVISED: December 5, 1995  
Revised: June 27, 2011

## 2021-22 Treasurer's Report

Fund	Beginning Fund Balance	2020-21 Revenues	2020-21 Expenses	Ending Fund Balance
10 - - GENERAL FUND	\$ 2,504,072.77	\$ 25,454,686.81	\$ 24,817,344.40	\$ 3,141,415.18
21 - - SPECIAL REVENUE TRUST FUND	\$ 483,152.91	\$ 688,266.30	\$ 464,963.12	\$ 706,456.09
27 - - SPECIAL EDUCATION	\$ -	\$ 3,722,589.15	\$ 3,722,589.15	\$ -
38 - - NON-REFERENDUM DEBT SERV.	\$ -	\$ 338,353.33	\$ 338,353.33	\$ -
39 - - REFERENDUM APPROVED DEBT SERV.	\$ 357,200.45	\$ 1,682,092.70	\$ 1,683,950.02	\$ 355,343.13
41/43 - - CAPITAL EXPANSION PROJECT (1 & 2)	\$ (1,250,514.50)	\$ 7.18	\$ 20,259.00	\$ (1,270,766.32)
46 - - LONG TERM CAPITAL IMPROVEMENT TRUST	\$ 10,131.61	\$ 400,024.48	\$ -	\$ 410,156.09
49 - - CAPITAL PROJECTS FUND	\$ 1,428,078.57	\$ 17,135.02	\$ 174,390.21	\$ 1,270,823.38
50 - - FOOD SERVICE	\$ -	\$ 997,766.90	\$ 947,714.71	\$ 50,052.19
72 - - PRIVATE BENEFIT-SCHOLARSHIP TRUST FUND	\$ 581,541.98	\$ 43,765.70	\$ 326,256.96	\$ 299,050.72
73 - - POST EMPLOYMENT TRUST FUND	\$ 1,468,642.15	\$ 22,839.05	\$ 493,048.27	\$ 998,432.93
80 - - COMMUNITY SERVICE FUND	\$ 57,060.99	\$ 121,419.05	\$ 78,737.13	\$ 99,742.91
GRAND TOTAL REVENUES	<u>\$ 5,639,366.93</u>	<u>\$ 33,488,945.67</u>	<u>\$ 33,067,606.30</u>	<u>\$ 6,060,706.30</u>



**SCHOOL DISTRICT OF WEST SALEM  
2021 - 2022 Budget**

		2019-20	2020-21	2021-22
		<u>FY Activity</u>	<u>FY Activity</u>	<u>Budget</u>
<b>GENERAL FUND (10)</b>				
ASSETS (700000)		\$ 2,985,018.29	\$ 4,102,735.52	\$ 3,753,648.18
LIABILITIES (800000)		\$ 480,945.52	\$ 961,320.34	\$ 400,000.00
TOTAL FUND BALANCE (930000)		\$ 2,504,072.77	\$ 3,141,415.18	\$ 3,353,648.18
10 R --- 210	LOCAL PROPERTY/MOBILE HOME TAXES	\$ 7,593,399.64	\$ 7,740,249.43	\$ 7,135,323.00
10 R --- 240	MISC OTHER LOCAL REVENUES	\$ 3,217.50	\$ -	\$ 2,500.00
10 R --- 270	SCHOOL ACTIVITY INC	\$ 106,252.77	\$ 38,234.83	\$ 132,500.00
10 R --- 280	INTEREST ON INVESTMENTS	\$ 12,795.27	\$ 3,018.47	\$ 3,000.00
10 R --- 290	OTHER REVENUE FROM LOCAL SOURCE	\$ 174,205.00	\$ 131,962.37	\$ 161,750.00
10 R --- 340	PYMT FOR SVCS FM OTHER SCHOOLS- OE	\$ 1,815,788.85	\$ 2,054,757.75	\$ 2,137,452.00
10 R --- 390	OTHER PAYMENT FROM WI SCHOOL DIST	\$ 5,666.66	\$ 2,999.97	\$ 7,000.00
10 R --- 510	TRANSIT OF AIDS - CESA - FED.	\$ 7,820.41	\$ 8,287.51	\$ 7,125.00
10 R --- 610	STATE AID - CATEGORICAL	\$ 160,641.36	\$ 146,778.99	\$ 150,200.00
10 R --- 620	EQUALIZATION AID	\$ 10,820,861.00	\$ 11,722,465.00	\$ 12,356,267.00
10 R --- 630	SPECIAL PROJECT GRANTS	\$ 35,964.62	\$ 26,461.44	\$ 36,600.00
10 R --- 660	STATE REVENUE THRU LOCAL GOVT	\$ 646.68	\$ 628.06	\$ 1,000.00
10 R --- 690	OTHER STATE SOURCE REVENUE	\$ 1,465,928.94	\$ 1,348,041.92	\$ 1,348,615.00
10 R --- 730	SPECIAL PROJECT GRANTS	\$ 41,343.53	\$ 161,312.22	\$ 248,873.00
10 R --- 750	TITLE I - FED.AID	\$ 136,155.60	\$ 72,240.91	\$ 61,449.00
10 R --- 780	FED AID-REC'D FM DPI	\$ 53,920.58	\$ 51,022.40	\$ 15,000.00
10 R --- 860	SALE OF CAPITAL EQUIP	\$ 2,371.45	\$ 364,013.77	\$ 10,000.00
10 R --- 870	LONG TERM DEBT PROCEEDS	\$ -	\$ 1,534,719.52	\$ -
10 R --- 960	INSURANCE DIVIDEND & REFUNDS	\$ 2,786.67	\$ 6,414.36	\$ 14,579.00
10 R --- 970	REFUND OF PRIOR YEAR EXPENSE	\$ 63,081.09	\$ 31,343.46	\$ 60,000.00
10 R --- 990	OTHER MISC REVENUES	\$ 4,417.78	\$ 9,734.43	\$ 10,000.00
	TOTAL FUND 10 REVENUES	<u>\$ 22,507,265.40</u>	<u>\$ 25,454,686.81</u>	<u>\$ 23,899,233.00</u>
10 E --- 110	UNDIFFERENTIATED SS CURRICULUM	\$ 4,964,017.76	\$ 6,334,154.54	\$ 5,416,605.00
10 E --- 120	REGULAR CURRICULUM	\$ 2,811,548.01	\$ 3,007,910.38	\$ 3,187,626.00
10 E --- 130	VOCATIONAL CURRICULUM	\$ 456,003.42	\$ 470,307.05	\$ 684,167.00
10 E --- 140	PHYSICAL AND HEALTH	\$ 567,663.76	\$ 634,153.60	\$ 659,950.00
10 E --- 160	CO-CURRICULAR ACTIVITIES	\$ 416,516.91	\$ 524,489.08	\$ 596,006.00
10 E --- 210	PUPIL SERVICES	\$ 527,594.82	\$ 586,756.07	\$ 685,424.00
10 E --- 220	INSTRUCTIONAL STAFF SERVICES	\$ 996,791.57	\$ 1,318,961.30	\$ 1,193,904.00
10 E --- 230	GENERAL ADMINISTRATION	\$ 483,691.32	\$ 469,234.25	\$ 501,869.00
10 E --- 240	SCHOOL BUILDING ADMINISTRATION	\$ 1,186,425.98	\$ 1,269,850.72	\$ 1,292,344.00
10 E --- 250	BUSINESS/FACILITIES OPERATIONS	\$ 4,232,127.92	\$ 3,774,775.81	\$ 3,459,250.00
10 E --- 260	CENTRAL SERVICES	\$ 227,990.05	\$ 257,044.59	\$ 277,158.00
10 E --- 270	INSURANCE AND JUDGMENTS	\$ 247,745.35	\$ 226,163.68	\$ 244,824.00
10 E --- 280	DEBT SERVICES	\$ 337,583.21	\$ 686,604.59	\$ 430,503.00
10 E --- 290	OTHER SUPPORT SERVICES	\$ 536,722.19	\$ 683,610.14	\$ 645,022.00
10 E --- 410	INTERFUND & INTERGOVN TRANSFER	\$ 2,921,379.29	\$ 2,749,127.83	\$ 2,440,055.00
10 E --- 430	GENERAL TUITION-OPEN ENROLLMENT	\$ 1,476,047.55	\$ 1,780,592.53	\$ 1,969,793.00
10 E --- 490	OTHER NON-PROGRAM TRANSACTIONS	\$ 46,702.54	\$ 43,608.24	\$ 2,500.00
	TOTAL FUND 10 EXPENSES	<u>\$ 22,436,551.65</u>	<u>\$ 24,817,344.40</u>	<u>\$ 23,687,000.00</u>
<b>SPECIAL REVENUE TRUST (21)</b>				
ASSETS		\$ 484,039.87	\$ 707,368.97	\$ 459,942.09
LIABILITIES		\$ 886.96	\$ 912.88	\$ -
FUND BALANCE		\$ 483,152.91	\$ 706,456.09	\$ 459,942.09
REVENUE		\$ 822,870.10	\$ 688,266.30	\$ 64,600.00
EXPENSE		\$ 593,643.19	\$ 464,963.12	\$ 311,114.00
<b>SPECIAL EDUCATION FUND (27)</b>				
ASSETS		\$ 128,203.48	\$ 323,628.32	\$ 323,628.32
LIABILITIES		\$ 128,203.48	\$ 323,628.32	\$ 323,628.32
FUND BALANCE		\$ -	\$ -	\$ -
REVENUE		\$ 3,549,136.56	\$ 3,722,589.15	\$ 3,793,104.00
EXPENSE		\$ 3,549,136.56	\$ 3,722,589.15	\$ 3,793,104.00

**SCHOOL DISTRICT OF WEST SALEM  
2021 - 2022 Budget**

	2019-20 <u>FY Activity</u>	2020-21 <u>FY Activity</u>	2021-22 <u>Budget</u>
<b>NON REFERENDUM DEBT SERVICE (38)</b>			
ASSETS	\$ -	\$ -	\$ -
LIABILITIES	\$ -	\$ -	\$ -
FUND BALANCE	\$ -	\$ -	\$ -
REVENUE	\$ 512,051.15	\$ 338,353.33	\$ -
EXPENSE	\$ 512,051.15	\$ 338,353.33	\$ -
<b>DEBT SERVICE (39)</b>			
ASSETS	\$ 357,200.45	\$ 355,343.13	\$ 353,493.13
LIABILITIES	\$ -	\$ -	\$ -
FUND BALANCE	\$ 357,200.45	\$ 355,343.13	\$ 353,493.13
REVENUE	\$ 1,696,700.41	\$ 1,682,092.70	\$ 2,747,962.00
EXPENSE	\$ 1,970,659.57	\$ 1,683,950.02	\$ 2,749,812.00
<b>LONG TERM CAPITAL IMPROVEMENT TRUST (46)</b>			
ASSETS	\$ 10,131.61	\$ 410,156.09	\$ 260,356.09
LIABILITIES	\$ -	\$ -	\$ -
FUND BALANCE	\$ 10,131.61	\$ 410,156.09	\$ 260,356.09
REVENUE	\$ 55.76	\$ 400,024.48	\$ 250,200.00
EXPENSE	\$ -	\$ -	\$ 400,000.00
<b>CAPITAL PROJECTS FUND (49) INCLUDES FUND 41 &amp; 43</b>			
ASSETS	\$ 181,525.62	\$ 4,018.61	\$ -
LIABILITIES	\$ 3,961.55	\$ 3,961.55	\$ -
FUND BALANCE	\$ 177,564.07	\$ 57.06	\$ -
REVENUE	\$ 1,105,688.00	\$ 17,142.20	\$ -
EXPENSE	\$ 1,094,227.69	\$ 194,649.21	\$ -
<b>FOOD SERVICE (50)</b>			
ASSETS	\$ 73,453.12	\$ 113,842.09	\$ 368,986.19
LIABILITIES	\$ 73,453.12	\$ 63,789.90	\$ 65,000.00
FUND BALANCE	\$ -	\$ 50,052.19	\$ 303,986.19
REVENUE	\$ 930,229.30	\$ 997,766.90	\$ 1,476,144.00
EXPENSE	\$ 930,229.30	\$ 947,714.71	\$ 1,222,210.00
<b>PRIVATE BENEFIT TRUST FUND/SCHOLARSHIPS (72)</b>			
ASSETS	\$ 581,541.98	\$ 299,050.72	\$ 329,050.72
LIABILITIES	\$ -	\$ -	\$ -
FUND BALANCE	\$ 581,541.98	\$ 299,050.72	\$ 329,050.72
REVENUE	\$ 288,241.26	\$ 43,765.70	\$ 40,000.00
EXPENSE	\$ 26,427.97	\$ 326,256.96	\$ 10,000.00
<b>POST EMPLOYMENT TRUST FUND (73)</b>			
ASSETS	\$ 1,479,719.15	\$ 1,008,744.16	\$ 1,010,932.93
LIABILITIES	\$ 11,077.00	\$ 10,311.23	\$ -
FUND BALANCE	\$ 1,468,642.15	\$ 998,432.93	\$ 1,010,932.93
REVENUE	\$ 26,157.43	\$ 22,839.05	\$ 20,000.00
EXPENSE	\$ 11,077.00	\$ 493,048.27	\$ 7,500.00
<b>COMMUNITY SERVICE FUND (80)</b>			
ASSETS	\$ 58,414.01	\$ 101,095.93	\$ 57,127.91
LIABILITIES	\$ 1,353.02	\$ 1,353.02	\$ 1,353.00
FUND BALANCE	\$ 57,060.99	\$ 99,742.91	\$ 55,774.91
REVENUE	\$ 118,223.15	\$ 121,419.05	\$ 128,100.00
EXPENSE	\$ 107,094.84	\$ 78,737.13	\$ 172,068.00

<b>2021-22 ESTIMATED PROPERTY TAX LEVY</b>		
	<u>Actual 2020-21</u>	<u>Budget 2021-22</u>
GENERAL FUND (10)	\$ 7,699,658	\$ 7,093,323
NON-REFERENDUM DEBT SVC (38)	\$ 70,597	\$ -
DEBT SERVICE (39)	\$ 1,682,048	\$ 2,747,912
COMMUNITY SERVICE FUND (80)	\$ 109,500	\$ 109,500
TOTAL	<u>\$ 9,561,803</u>	<u>\$ 9,950,735</u>
TOTAL SCHOOL LEVY RATE	0.00954	0.00915

**WEST SALEM SCHOOL DISTRICT  
BUDGETED REVENUES - ALL FUNDS**

<u>Revenues</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>
100 - INTERFUND OPERATING TRANSFERS	\$ 2,749,128	\$ 2,440,055
200 - LOCAL SOURCES	\$ 10,289,525	\$ 10,590,975
300 - INTERDISTRICT TRANSFERS IN WISC	\$ 2,181,956	\$ 2,288,874
500 - INTERMEDIATE SOURCES (CESA)	\$ 25,003	\$ 23,125
600 - STATE SOURCES	\$ 14,129,935	\$ 14,759,882
700 - FEDERAL SOURCES	\$ 1,814,713	\$ 2,216,853
800 - OTHER FINANCING SOURCES	\$ 1,898,733	\$ 10,000
900 - OTHER MISC.	\$ 399,953	\$ 89,579.0
TOTAL REVENUES	<u>\$ 33,488,946</u>	<u>\$ 32,419,343</u>

SCHOOL DISTRICT OF WEST SALEM  
BUDGETED REVENUES - ALL FUNDS

ACCOUNT NUMBER	REVENUE SOURCE	2019-20 FY Activity	2020-21 FY Activity	2021-22 Original Budget
XX R --- 110 -----	GENERAL FUND TRANSFER	2,921,379.29	2,749,127.83	2,440,055.00
XX R --- 1-- -----	INTERFUND TRANSFERS	<b>2,921,379.29</b>	<b>2,749,127.83</b>	<b>2,440,055.00</b>
XX R --- 211 -----	LOCAL PROPERTY TAX	9,240,504.00	9,561,803.00	9,950,735.00
XX R --- 213 -----	MOBILE HOME TAX	42,441.64	40,591.43	42,000.00
XX R --- 249 -----	TRANSPORTATION FEES-PRIV PAID	3,217.50	-	2,500.00
XX R --- 251 -----	STUDENT SALES	452,299.10	64,184.55	125,000.00
XX R --- 252 -----	ADULT SALES	9,513.00	5,033.75	9,250.00
XX R --- 254 -----	STUDENT SALES-MILK	10,380.00	4,982.65	10,000.00
XX R --- 255 -----	CATERING REVENUES	10,519.24	3,255.47	10,000.00
XX R --- 271 -----	ADMISSIONS	39,312.00	5,552.00	49,000.00
XX R --- 272 -----	COMMUNITY SERVICE FEES	50,294.62	43,089.38	65,000.00
XX R --- 273 -----	FITNESS CENTER ADMISSIONS	1,342.00	-	1,500.00
XX R --- 276 -----	SWIMMING LESSONS/CLASSES	1,320.00	900.00	2,000.00
XX R --- 279 -----	OTHER SCHOOL ACTIVITY INCOME	23,867.30	612.50	33,500.00
XX R --- 280 -----	INTEREST ON INVESTMENTS	57,294.73	134,568.31	127,850.00
XX R --- 290 -----	OTHER REVENUE FROM LOCAL SOURC	4,346.25	-	5,000.00
XX R --- 291 -----	GIFTS	703,458.05	349,054.23	21,190.00
XX R --- 292 -----	STUDENT FEES	102,874.50	70,594.82	127,000.00
XX R --- 293 -----	RENTALS	3,919.54	4,616.92	7,600.00
XX R --- 297 -----	STUDENT FINES	1,543.94	685.63	1,850.00
XX R --- 2-- -----	REVENUE FROM LOCAL SOURCES	<b>10,758,447.41</b>	<b>10,289,524.64</b>	<b>10,590,975.00</b>
XX R --- 340 -----	PAYMENT FOR SERVICES	-	111,817.40	-
XX R --- 343 -----	CO-OP CO-CURRICULAR REVENUES	14,214.85	17,686.35	18,000.00
XX R --- 345 -----	OPEN ENROLLMENT TUITION FM SD	1,800,059.00	1,925,254.00	2,116,952.00
XX R --- 346 -----	NON OE TUITION FM OTHER SD	93,074.85	104,965.94	125,000.00
XX R --- 347 -----	OPEN ENROLLMENT-SPED ED TUITIO	21,759.00	-	-
XX R --- 349 -----	REG SCHOOL-OTHER PAYMENT	1,515.00	-	2,500.00
XX R --- 390 -----	OTHER PYMT FM WISC SCHOOL DIST	21,777.66	22,231.97	26,422.00
XX R --- 3-- -----	INTER-DISTRICT TRANSFERS IN WI	<b>1,952,400.36</b>	<b>2,181,955.66</b>	<b>2,288,874.00</b>
XX R --- 515 -----	ST. AID FM INTER.SOURCE	770.00	780.00	1,000.00
XX R --- 516 -----	TRANSIT OF STATE AIDES-CESA	13,165.01	16,715.60	16,000.00
XX R --- 517 -----	TRANSIT OF AIDS - CESA - FED.	7,050.41	7,507.51	6,125.00
XX R --- 5-- -----	REV FROM INTERMEDIATE SOURCES	<b>20,985.42</b>	<b>25,003.11</b>	<b>23,125.00</b>
XX R --- 611 -----	STATE HANDICAPPED AID	715,733.00	835,605.00	850,000.00
XX R --- 612 -----	STATE TRANSPORTATION AID	63,075.62	66,629.00	65,000.00
XX R --- 613 -----	STATE LIBRARY AID	82,192.00	74,476.00	70,000.00
XX R --- 617 -----	STATE FOOD SERVICE AID	12,801.53	15,734.66	15,200.00
XX R --- 619 -----	OTHER STATE CATEGORICAL AID	15,373.74	5,673.99	15,200.00
XX R --- 621 -----	EQUALIZATION AID	10,820,861.00	11,722,465.00	12,356,267.00
XX R --- 630 -----	SPECIAL PROJECT GRANTS	35,964.62	57,681.29	36,600.00
XX R --- 660 -----	LIEU OF TAXES-PROP.SOLD TO ST	646.68	628.06	1,000.00
XX R --- 690 -----	OTHER REVENUE FM STATE SOURCES	40.00	-	-
XX R --- 691 -----	COMPUTER AID	74,600.85	78,479.92	74,601.00
XX R --- 695 -----	STATE PER PUPIL CATEGORICAL AI	1,281,434.00	1,269,562.00	1,274,014.00
XX R --- 697 -----	Special Ed Transition Grant	1,000.00	3,000.00	2,000.00
XX R --- 699 -----	OTHER STATE SOURCE REVENUE	109,894.09	-	-
XX R --- 6-- -----	REVENUE FROM STATE SOURCES	<b>13,213,617.13</b>	<b>14,129,934.92</b>	<b>14,759,882.00</b>
XX R --- 714 -----	DONATED COMMODITIES	70,242.02	72,184.29	70,000.00
XX R --- 717 -----	FEDERAL FOOD SERVICE AID	239,944.82	803,242.02	1,200,000.00

SCHOOL DISTRICT OF WEST SALEM  
BUDGETED REVENUES - ALL FUNDS

XX R --- 730 -----	SPECIAL PROJECT GRANTS	431,139.04	662,485.21	745,404.00
XX R --- 751 -----	TITLE I - FED.AID	136,155.60	72,240.91	61,449.00
XX R --- 770 -----	FED AID RECD THRU MUNICIPALITI	-	-	-
XX R --- 780 -----	FED AID-REC'D FM DPI	176,494.98	204,560.67	140,000.00
XX R --- 7-- -----	REVENUE FROM FEDERAL SOURCES	<u>1,053,976.46</u>	<u>1,814,713.10</u>	<u>2,216,853.00</u>
XX R --- 861 -----	SALE OF CAPITAL EQUIPMENT	2,371.45	364,013.77	10,000.00
XX R --- 873 -----	LONG-TERM LOANS	830,000.00	-	-
XX R --- 878 -----	CAPITAL LEASES - PURCHASED	-	1,534,719.52	-
XX R --- 8-- -----	OTHER FINANCIAL SOURCES	<u>832,371.45</u>	<u>1,898,733.29</u>	<u>10,000.00</u>
XX R --- 964 -----	INS DIVIDEND & REFUNDS	2,786.67	6,414.36	14,579.00
XX R --- 969 -----	PRIOR PERIOD REV ADJ	726,411.82	317,888.34	-
XX R --- 970 -----	REFUND OF DISBURSEMENT	-	13,300.00	-
XX R --- 971 -----	REFUND OF PRIOR YEAR EXPENSE	63,081.09	48,478.48	60,000.00
XX R --- 990 -----	OTHER MISC REVENUES	11,161.42	13,871.94	15,000.00
XX R --- 9-- -----	OTHER SOURCES OF REVENUE	<u>803,441.00</u>	<u>399,953.12</u>	<u>89,579.00</u>
	<b>GRAND TOTAL OF REVENUES</b>	<b>31,556,618.52</b>	<b>33,488,945.67</b>	<b>32,419,343.00</b>

**WEST SALEM SCHOOL DISTRICT  
BUDGETED EXPENSES- ALL FUNDS**

<u>Expenses</u>	<u>2020-21 Actual</u>	<u>2021-22 Budget</u>
100 - SALARIES	\$ 13,485,521	\$ 14,314,029
200 - EMPLOYEE BENEFITS	\$ 4,755,092	\$ 4,722,426
300 - PURCHASED SERVICES	\$ 4,185,376	\$ 4,626,597
400 - NON CAPITAL OBJECTS	\$ 1,879,609	\$ 2,274,428
500 - CAPITAL OBJECTS	\$ 1,956,404	\$ 336,789
600 - DEBT RETIREMENT	\$ 2,708,908	\$ 3,180,315
700 - INSURANCE AND JUDGEMENTS	\$ 252,838	\$ 273,552
800 - TRANSFER TO OTHER FUND	\$ 2,749,128	\$ 2,440,055
900 - OTHER EXPENSES	<u>\$ 1,094,730</u>	<u>\$ 184,617</u>
TOTAL EXPENSES	<u>\$ 33,067,606</u>	<u>\$ 32,352,808</u>



SCHOOL DISTRICT OF WEST SALEM  
BUDGETED EXPENSES - ALL FUNDS

ACCOUNT NUMBER	EXPENSE SOURCE	2019-20 FY Activity	2020-21 FY Activity	2021-22 Original Budget
XX E --- 1-- -----	SALARIES	12,808,561.99	13,485,521.05	14,314,029.00
XX E --- 212 -----	RETIREMENT-EMPLOYER SHARE	806,109.96	866,843.56	933,265.00
XX E --- 222 -----	SOCIAL SECURITY-EMPLOYER SHARE	786,226.41	827,715.91	910,604.00
XX E --- 229 -----	MEDICARE-EMPLOYER SHARE	183,883.97	194,159.20	213,036.00
XX E --- 230 -----	LIFE INSURANCE	12,361.72	13,348.68	13,556.00
XX E --- 243 -----	DENTAL INSURANCE	170,158.92	181,796.27	185,448.00
XX E --- 248 -----	MULTIPLE HEALTH INSURANCE	1,709,201.01	1,780,521.37	1,649,882.00
XX E --- 249 -----	LONG TERM CARE INS	324,250.00	327,125.00	324,002.00
XX E --- 251 -----	LONG TERM DISABILITY	51,881.14	54,286.63	55,633.00
XX E --- 290 -----	RETIRE OPTION	-	8,189.38	-
XX E --- 291 -----	CREDIT REIMBURSEMENT	8,400.00	47,043.12	15,000.00
XX E --- 292 -----	ANNUITY PAID BY DISTRICT	15,000.00	5,000.00	7,500.00
XX E --- 296 -----	OPTIONAL CASH IN LIEU OF INSUR	397,289.99	428,686.29	414,500.00
XX E --- 298 -----	PERSONAL/SICK LEAVE PAYOUT	-	20,376.97	-
XX E --- 2-- -----	EMPLOYEE BENEFITS	<b>4,464,763.12</b>	<b>4,755,092.38</b>	<b>4,722,426.00</b>
XX E --- 310 -----	PERSONAL/PURCHASED SERVICES	352,055.89	354,261.92	468,885.00
XX E --- 312 -----	PERSONAL SERVICE-LEGAL	13,599.83	11,009.50	18,000.00
XX E --- 313 -----	PERSONAL SERVICE-AUDIT	11,215.00	9,625.00	12,075.00
XX E --- 319 -----	DRUG COST - TESTING	1,610.00	2,235.06	3,000.00
XX E --- 321 -----	TECH REPAIR & MAINTENANCE	549.45	15,785.57	15,000.00
XX E --- 324 -----	MAINTENANCE SERVICES	263,600.78	224,781.72	311,181.00
XX E --- 327 -----	CONSTRUCTION SERVICES	2,056,743.69	662,119.36	449,000.00
XX E --- 329 -----	TRASH PICKUP - ALL SCHOOLS	29,575.48	37,494.25	41,000.00
XX E --- 331 -----	GAS FOR HEAT	103,738.94	103,109.76	111,000.00
XX E --- 336 -----	ELECTRICITY NON HEAT	403,242.95	386,470.33	372,500.00
XX E --- 337 -----	WATER	24,573.98	26,218.03	29,800.00
XX E --- 338 -----	SEWERAGE	33,679.56	34,757.16	37,800.00
XX E --- 341 -----	PUPIL TRANSPORTATION	11,502.44	100.00	9,000.00
XX E --- 342 -----	EM/EE TRAV-MEALS/MILEAGE/LODGI	32,970.10	1,973.83	37,260.00
XX E --- 343 -----	TRAVEL-CONTRACTED SVCS	1,893.60	291.75	1,000.00
XX E --- 345 -----	PUPIL MEALS/LODGING	39,376.79	1,827.50	8,000.00
XX E --- 348 -----	VEHICLE FUEL	54,301.10	47,234.94	81,500.00
XX E --- 353 -----	POSTAGE AND CARTAGE	21,819.32	19,465.44	20,000.00
XX E --- 355 -----	TELEPHONE AND TELEGRAPH	21,109.58	26,447.89	20,600.00
XX E --- 358 -----	ON-LINE COMMUNICATIONS SERVICE	36,914.31	45,241.58	41,250.00
XX E --- 360 -----	INFORMATION TECHNOLOGY SERVICE	31,241.12	35,385.04	38,200.00
XX E --- 370 -----	PRIVATE EDUC. SERVICES	117,937.02	68,894.27	200,000.00
XX E --- 381 -----	MUNICIPALITY PAYMENTS	35,000.00	70,000.00	70,000.00
XX E --- 382 -----	INTERDISTRICT PMT. IN WIS.	1,159,335.00	1,274,209.00	1,452,210.00
XX E --- 385 -----	PYMT TO GOVT UNIT	43,085.88	67,873.52	70,000.00
XX E --- 386 -----	TRANSFERS TO CESA	192,589.84	196,006.17	255,253.00
XX E --- 387 -----	PAYMENT TO STATE	258,457.76	440,941.72	448,083.00
XX E --- 389 -----	PYMT TO WTC	15,068.93	21,616.01	5,000.00
XX E --- 3-- -----	PURCHASED SERVICES	<b>5,366,788.34</b>	<b>4,185,376.32</b>	<b>4,626,597.00</b>
XX E --- 411 -----	SUPPLIES	660,711.58	827,656.22	947,712.00
XX E --- 412 -----	WORKBOOKS	-	3,980.63	5,857.00
XX E --- 415 -----	FOOD	396,918.66	368,377.41	616,780.00
XX E --- 416 -----	MEDICAL SUPPLIES	2,950.06	12,285.79	20,000.00
XX E --- 419 -----	OTHER SUPPLIES (TIRES)	10,831.00	8,700.51	3,000.00
XX E --- 422 -----	APPAREL/UNIFORMS	6,675.88	23,896.86	30,160.00
XX E --- 430 -----	MEDIA	-	217.69	250.00
XX E --- 431 -----	AUDIO VISUAL MEDIA	143.46	113.22	2,569.00

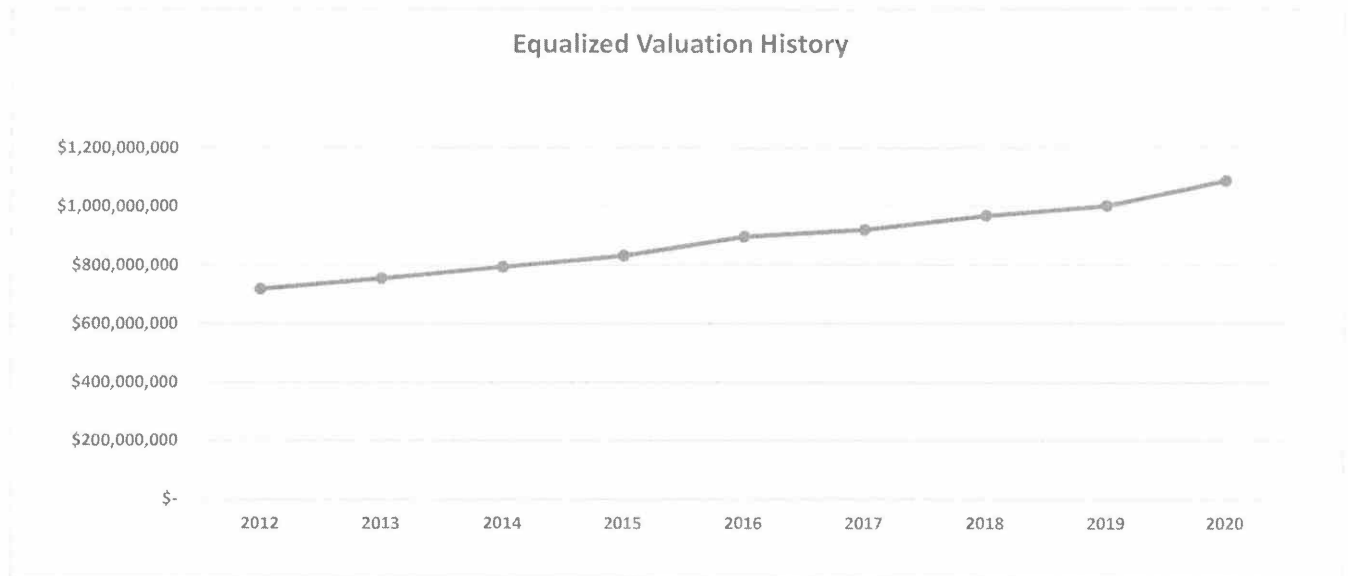
SCHOOL DISTRICT OF WEST SALEM  
BUDGETED EXPENSES - ALL FUNDS

XX E --- 432 -----	LIBRARY BOOKS	35,804.88	28,617.93	32,497.00
XX E --- 433 -----	NEWSPAPERS	42.75	-	-
XX E --- 434 -----	PERIODICALS	2,871.50	3,722.49	4,000.00
XX E --- 435 -----	PROGRAMMED COMPUTER SOFTWARE	14,359.31	23,959.89	31,076.00
XX E --- 436 -----	RENTAL OF MEDIA	-	-	356.00
XX E --- 439 -----	OTHER MEDIA	5,866.70	495.54	500.00
XX E --- 440 -----	NON-CAPITAL EQUIPMENT	426,769.05	246,854.82	298,663.00
XX E --- 450 -----	OBJECTS FOR RESALE	279,153.80	16,530.37	5,000.00
XX E --- 470 -----	TEXT BOOKS	42,275.25	63,184.11	62,488.00
XX E --- 480 -----	SUPPLIES - TECHNOLOGY RELATED	193,183.12	251,015.40	213,520.00
XX E --- 4-- -----	NON-CAPITAL OBJECTS	<b>2,078,557.00</b>	<b>1,879,608.88</b>	<b>2,274,428.00</b>
XX E --- 551 -----	EQUIPMENT PURCHASE ADDITION	128,590.25	1,678,355.75	40,050.00
XX E --- 561 -----	EQUIPMENT PURCHASE REPLACEMENT	15,707.00	130,193.55	37,561.00
XX E --- 563 -----	EQUIP.REPLACE - OVER 5,000	86,957.50	88,748.50	90,093.00
XX E --- 571 -----	EQUIPMENT RENTAL	58,906.57	59,106.08	68,737.00
XX E --- 581 -----	TECH RELATED HARDWARE	4,549.10	-	95,348.00
XX E --- 582 -----	TECH RELATED SOFTWARE	3,689.47	-	5,000.00
XX E --- 5-- -----	CAPITAL OBJECTS	<b>298,399.89</b>	<b>1,956,403.88</b>	<b>336,789.00</b>
XX E --- 673 -----	LONG-TERM NOTE PRINCIPAL	700,000.00	531,527.94	1,278,472.00
XX E --- 675 -----	PRINCIPAL LONG TERM BONDS	770,000.00	780,000.00	785,000.00
XX E --- 678 -----	CAPITAL LEASE - PRINCIPAL	288,851.84	647,487.38	410,448.00
XX E --- 682 -----	INTEREST ON TEMPORARY NOTES	38,263.68	29,484.81	15,000.00
XX E --- 683 -----	LONG-TERM NOTE INTEREST	154,306.45	132,611.65	117,148.00
XX E --- 685 -----	INTEREST ON LONG TERM BONDS	584,348.76	576,263.76	567,292.00
XX E --- 688 -----	CAPITAL LEASE INTEREST	10,467.69	9,632.40	5,055.00
XX E --- 690 -----	OTHER DEBT RETIREMENT	1,900.00	1,900.00	1,900.00
XX E --- 6-- -----	DEBT RETIREMENT	<b>2,548,138.42</b>	<b>2,708,907.94</b>	<b>3,180,315.00</b>
XX E --- 711 -----	DISTRICT LIABILITY INSURANCE	28,655.91	30,140.98	34,238.00
XX E --- 712 -----	DISTRICT PROPERTY INSURANCE	63,893.16	70,548.15	80,697.00
XX E --- 713 -----	WORKERS COMPENSATION	148,982.82	121,905.85	127,389.00
XX E --- 719 -----	OTHER INSURANCE - FLEET - AUTO	27,123.11	26,674.64	28,728.00
XX E --- 730 -----	UNEMPLOYMENT COMPENSATION	6,213.46	3,568.70	2,500.00
XX E --- 7-- -----	INSURANCE AND JUDGMENTS	<b>274,868.46</b>	<b>252,838.32</b>	<b>273,552.00</b>
XX E --- 827 -----	TRANSFER TO SPECIAL EDUCATION	2,192,034.79	2,081,371.50	2,190,055.00
XX E --- 838 -----	TRANS. TO NON-REF. DEBT FUND	337,651.15	267,756.33	-
XX E --- 839 -----	TRANSFER TO REF DEBT FUND	290,958.00	-	-
XX E --- 846 -----	TRANS TO CAPITAL PROJECT FUND	-	400,000.00	250,000.00
XX E --- 850 -----	TRANSFER TO FOOD SERVICE FUND	100,735.35	-	-
XX E --- 8-- -----	TRANSFERS	<b>2,921,379.29</b>	<b>2,749,127.83</b>	<b>2,440,055.00</b>
XX E --- 935 -----	STATE GRANT TRANSIT TO OTHERS	-	-	10,000.00
XX E --- 941 -----	DUES/FEES	106,525.79	64,938.10	130,847.00
XX E --- 942 -----	EMPLOYEE DUES & FEES	1,516.00	2,155.00	2,270.00
XX E --- 964 -----	REALIZED LOSS ON INVESTMENTS	2,599.36	-	-
XX E --- 969 -----	OTHER ADJUSTMENTS	272,875.18	320,569.59	1,500.00
XX E --- 971 -----	REFUND PMT.	45,982.87	184,897.49	-
XX E --- 972 -----	NON-AIDABLE REFUND	-	310.19	1,000.00
XX E --- 991 -----	GIFTS, SCHOLARSHIPS	26,086.21	514,435.72	31,500.00
XX E --- 994 -----	IMPLICIT RATE SUBSIDY	11,077.00	7,423.61	7,500.00
XX E --- 999 -----	BAD DEBT EXPENSE	2,980.00	-	-
XX E --- 9-- -----	OTHER OBJECTS	<b>469,642.41</b>	<b>1,094,729.70</b>	<b>184,617.00</b>
	<b>GRAND TOTAL OF EXPENSES</b>	<b>31,231,098.92</b>	<b>33,067,606.30</b>	<b>32,352,808.00</b>

SCHOOL DISTRICT OF WEST SALEM  
TAX BY MUNICIPALITY

Equalized Value - 2020      1,001,815,134  
 Equalized Value - 2021      1,087,009,446              8.5%

<u>TAX DISTRICT</u>	<u>2020-2021 TAX LEVY</u>	<u>2020-21 PERCENTAGE</u>	<u>2021-22 EQUALIZED VALUE</u>	<u>2021-22 PROPOSED TAX LEVY</u>	<u>Percent Change</u>
<u>VILLAGE</u>					
West Salem	\$ 4,385,390.08	0.453367	492,813,900	\$ 4,511,332.02	2.9%
<u>TOWNS</u>					
Bangor	\$ 76,552.08	0.007894	8,581,281	\$ 78,555.02	2.6%
Barre	\$ 1,216,872.33	0.132229	143,734,200	\$ 1,315,775.99	8.1%
Burns	\$ 2,004.78	0.000203	220,732	\$ 2,020.63	0.8%
Farmington	\$ 5,021.47	0.000533	579,633	\$ 5,306.09	5.7%
Greenfield	\$ 995,070.84	0.104435	113,522,084	\$ 1,039,207.32	4.4%
Hamilton	\$ 2,536,180.40	0.265693	288,811,040	\$ 2,643,842.82	4.2%
Medary	\$ 157,629.13	0.016280	17,696,543	\$ 161,998.23	2.8%
Shelby	\$ 66,939.78	0.007071	7,686,662	\$ 70,365.48	5.1%
Washington	\$ 120,142.11	0.012294	13,363,371	\$ 122,331.38	1.8%
<b>TOTALS</b>	<b>\$ 9,561,803.00</b>		<b>1,087,009,446</b>	<b>\$ 9,950,735.00</b>	<b>4.1%</b>



**DEPARTMENT OF PUBLIC INSTRUCTION  
2021-22 REVENUE LIMIT WORKSHEET**

<b>DISTRICT:</b>	West Salem	6370
------------------	------------	------

DATA AS OF 10/15/2021, 12:00 PM

**Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 20-21 Revenue Limit**

2020-21 General Aid Certification (20-21 Line 12A, src 621)	+	11,722,465
2020-21 Computer Aid Received (20-21 Line 12C, Src 691)	+	12,119
2020-21 Hi Pov Aid (20-21 Line 12B, Src 628)	+	0
2020-21 Aid for Exempt Personal Property (20-21 Line 12D, Src 691)	+	66,361
2020-21 Fnd 10 Levy Cert (20-21 Line 14A, Levy 10 Src 211)	+	7,699,658
2020-21 Fnd 38 Levy Cert (20-21 Line 14B, Levy 38 Src 211)	+	70,597
2020-21 Fnd 41 Levy Cert (20-21 Line 14C, Levy 41 Src 211)	+	0
2020-21 Aid Penalty for Over Levy (20-21 <u>FINAL</u> Rev Lim, May 2021)	-	0
2020-21 Total Levy for All Levied Non-Recurring Exemptions*	-	2,461,200
<b>NET 2021-22 Base Revenue Built from 2020-21 Data (Line 1)</b>	<b>=</b>	<b>17,110,000</b>

\*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expend, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)

**September & Summer FTE Membership Averages**

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

Line 2: Base Avg:((18+.4ss)+(19+.4ss)+(20+.4ss)) / 3 = 1,711

	2018	2019	2020
Summer FTE:	56	62	23
% (40,40,40)	22	25	9
Sept FTE:	1,695	1,713	1,670
New ICS - Independent Charter Schools FTE	0.00	0.00	0.00
<b>Total FTE</b>	<b>1,717</b>	<b>1,738</b>	<b>1,679</b>

Line 6: Curr Avg:((19+.4ss)+(20+.4ss)+(21+.4ss)) / 3 = 1,717

	2019	2020	2021
Summer FTE:	62	23	50
% (40,40,40)	25	9	20
Sept FTE:	1,713	1,670	1,715
New ICS - Independent Charter Schools FTE	0.00	0.00	0.00
<b>Total FTE</b>	<b>1,738</b>	<b>1,679</b>	<b>1,735</b>

The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2021:

**1,717**

**Line 10B: Declining Enrollment Exemption =**

Average FTE Loss (Line 2 - Line 6, if > 0)

X 1.00 =

X (Line 5, Maximum 2020-2021 Revenue per Memb) =

**Non-Recurring Exemption Amount:**

**Fall 2021 Property Values**

2021 TIF-Out Tax Apportionment Equalized Valuation(estimate until Oct, 2021) 1,087,009,446

CELL COLOR KEY:    Auto-Calc    DPI Data    District-Entered

Worksheet is available at: <http://dpi.wi.gov/sfs/limits/worksheets/revenue>

Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.

**DEPARTMENT OF PUBLIC INSTRUCTION  
2021-22 REVENUE LIMIT WORKSHEET**

2021-2022 Revenue Limit Worksheet		
1. 2021-22 Base Revenue (Funds 10, 38, 41)	(from left)	17,110,000
2. Base Sept Membership Avg (2018+.4ss, 2019+.4ss, 2020+.4ss)/3	(from left)	1,711
3. 2021-22 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,000.00
4. 2021-22 Per Member Change (A+B)		0.00
2021-22 Low Revenue Ceiling per s.121.905(1):		
	10,000.00	
A. Allowed Per-Member Change for 21-22	0.00	
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C. Value of the CCDEB (21-22 DPI Computed-CCDEB Dists only)	0.00	
5. 2021-22 Maximum Revenue / Member (Ln 3 + Ln 4)		10,000.00
6. Current Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	1,717
7. 2021-22 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	17,170,000
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	17,170,000	
B. Hold Harmless Non-Recurring Exemption	0	
8. Total 2021-22 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
A. Prior Year Carryover	0	
B. Transfer of Service	0	
C. Transfer of Territory/Other Reorg (if negative, include sign)	0	
D. Federal Impact Aid Loss (2019-20 to 2020-21)	0	
E. Recurring Referenda to Exceed (If 2021-22 is first year)	0	
9. 2021-22 Limit with Recurring Exemptions (Ln 7 + Ln 8)		17,170,000
10. Total 2021-22 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		2,354,191
A. Non-Recurring Referenda to Exceed 2021-22 Limit	1,900,000	
B. Declining Enrollment Exemption for 2021-22 (from left)		
C. Energy Efficiency Net Exemption for 2021-22 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2021-22	310	
E. Prior Year Open Enrollment (uncounted pupil[s])	9,298	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Other Adjustments (Fund 39 Bal Transfer)	0	
H. WPCP and RCPD Private School Voucher Aid Deduction	247,558	
I. SNSP Private School Voucher Aid Deduction	197,025	
11. 2021-22 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		19,524,191
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		12,430,868
A. 2021-22 <u>OCTOBER 15 CERT OF GENERAL AID</u>	12,356,267	
B. State Aid to High Poverty Districts (not all districts)	0	
C. State Aid for Exempt Computers (Source 691)	12,119	
D. State Aid for Exempt Personal Property (Source 691)	62,482	
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.		
<b>13. Allowable Limited Revenue:</b> (Line 11 - Line 12) (10, 38, 41 Levies)		<b>7,093,323</b>
<b>14. Total Limited Revenue To Be Used (A+B+C)</b>	<b>Not &gt;line 13</b>	<b>7,093,323</b>
<b>Entries Required Below:</b> Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	7,093,323	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
<b>15. Total Revenue from Other Levies (A+B+C+D)</b>		<b>2,857,412</b>
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	2,747,912	
B. Community Services (Fund 80 Src 211)	109,500	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
<b>16. Total Fall, 2021 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)</b>		<b>9,950,735</b>
<i>Line 16 is the total levy to be apportioned in the PI-401.</i>	Levy Rate =	0.00915423

**Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.**

School District of West Salem  
 Annual Budget Hearing  
 October 26, 2020  
 Marie Heider Meeting Room – 6:00 p.m.

**Convene**

President Catherine Griffin called the annual budget hearing of the School District of West Salem to order at 6:00 p.m. The meeting was noticed to the Coulee Courier on October 9 and October 23, 2020 and posted in the district office on October 22, 2022.

There were seven district resident/voting members present at the meeting.

Board members present: Sean Gavaghan, Ken Schlimgen, Catherine Griffin, Robin Fitzgerald, Tom Grosskopf, and Erik Peterson.

**Presentation and Explanation of the Budget**

Mrs. Griffin called on Director of Finance Shawn Handland who presented a report on the 2019-20 budget, the proposed 2020-21 budget, General Fund revenues and expenses, and summarized the other Funds: 21, 38, 41, 43, 49, 50, 72, 73 and 80.

<u>Expenditures</u>	<u>Actual 2019-20</u>	<u>Proposed 2020-21</u>
General Fund (10)	22,436,551.65	23,221,659.00
Special Revenue Trust (21)	593,643.19	357,266.00
Special Education (27)	3,549,136.56	3,793,969.00
Non Referendum Debt Service (38)	512,051.15	70,597.00
Debt Service (39)	1,970,659.57	1,682,048.00
Long Term Capital Improvement Trust (46)	0.00	0.00
Capital Projects (49)	1,094,227.69	196,963.00
Food Service (50)	930,229.30	1,081,782.00
Private Benefit Trust (72)	26,427.97	24,000.00
Post Employment Trust Fund (73)	11,077.00	300,000.00
Community Service (80)	107,094.84	146,898.00
<u>Property Tax Levy</u>		
General Fund	7,550,958	7,699,658
Non-Referendum Debt Service Fund	174,400	70,597
Debt Service	1,405,646	1,682,048
Community Service Fund	109,500	109,500
<b>TOTAL SCHOOL LEVY</b>	<b>0.00955</b>	<b>0.00954</b>

Fund 73 Balance:

July 1, 2019	1,453,561.72
Interest Earned	26,157.43
Implicit Rate Subsidy Value	11,077.00
Expenses	11,077.00
June 30, 2020	1,468,642.15



**Call for Adjournment**

There being no further business to come before the meeting, Sean Gavaghan moved, Erik Peterson seconded to adjourn at 6:16 p.m. Motion carried.

Respectfully submitted,

---

Sean Gavaghan, Acting Clerk

School District of West Salem  
Annual School District Meeting  
October 26, 2020  
Marie Heider Meeting Room – 6:30 p.m.

**Convene**

President Catherine Griffin called the Annual Meeting of the School District of West Salem to order at 6:30 p.m. The meeting was noticed to the Coulee News on October 9 and October 23, 2020 and posted in the district office on October 22, 2020.

Catherine Griffin asked the board members and administration that were present to introduce themselves.

There were seven district resident/voting members present at the meeting.

**Election of Permanent Chairperson**

Catherine Griffin called for nominations for a permanent chairperson.

Ken Schlimgen Moved , to nominate Catherine Griffin. Ken Schlimgen moved, Erik Peterson seconded to close nominations and a unanimous ballot be cast for Catherine Griffin. Motion carried.

Finance Director, Shawn Handland, presented the Treasurer’s Report.

**Business**

Review of Community Service Fund 80.

**Electorate Authorizations:**

Ken Schlimgen moved, Tom Grosskopf seconded to authorize the salaries for the West Salem Board of Education during the 2020-21 school year. (Per State Statute, §120.10(3));

	<u>2019-2020</u>	<u>2020-2021</u>
President	\$2,300.00	\$2,300
Student Representative	Hourly (\$10.00/hr)	Hourly (\$10.00/hr)
All others	\$2,100.00	\$2,100

seconded to authorize payment of actual and necessary expenses of board members who travel in the performance of their duties. (Per State Statute, §120.10(4));

seconded to authorize the School Board, pursuant to §120.10(5m) of the Wisconsin Statutes, to acquire, by purchase or condemnation under ch. 32, real estate and structures and facilities appurtenant to such real estate necessary for school district purposes, to purchase additional land from owners adjacent to the School District’s property as needed, under the terms and conditions to be accepted by the School Board.

Motion carried.

Superintendent's Report.

Superintendent Rieber read a prepared statement which highlighted ways the district sets itself apart from other districts and what the district has to offer.

**Call for Resolution: (Per State Statute, §120.10(7) (8) (9) (10))**

Ken Schlimgen moved, Tom Grosskopf seconded to propose the resolution as follows:

BE IT RESOLVED that the Board of Education be given the authority to establish the tax levy up to the full amount, under the State imposed revenue limits as is necessary to support the District on or before October 26, 2020.

Motion carried.

**Time and Date of 2021 Annual Meeting**

Ken Schlimgen moved, Erik Peterson seconded to approve the date for the 2021 Annual Budget Hearing at 6:00 and Annual Meeting at 6:30 p.m. on Monday, October 25, 2021. Motion carried.

**Adjournment**

There being no further business to come before the meeting, Sean Gavaghan moved, Ryan Rieber seconded to adjourn at 6:51 p.m. Motion carried.

Respectfully submitted,

---

Sean Gavaghan, Acting Clerk

## FUND 80 - COMMUNITY SERVICE FUND

<u>COMMUNITY SERVICE PROGRAM</u>	<u>2020-21</u> <u>FY Activity</u>	<u>2021-22</u> <u>Proposed Budget</u>
<u>CUSTODIAN/OTHER COMM SVC</u>		
LOCAL PROPERTY TAX	\$ 22,033.00	\$ 22,033.00
COMM SVCS-CUSTODIAN & OTHER REVENUES	\$ 22,033.00	\$ 22,033.00
ATHLETIC DIRECTOR - SALARY	\$ 16,426.30	\$ 16,755.00
ATHLETIC DIRECTOR - BENEFITS	\$ 5,536.32	\$ 4,744.00
WEEKEND/EVENT CUSTODIAN - SALARY	\$ 10,181.13	\$ 20,728.00
WEEKEND/EVENT CUSTODIAN-BENEFITS	\$ 815.32	\$ 1,677.00
SALES TAX PAYMENT TO STATE	\$ -	\$ 1,500.00
COMM SVCS-CUSTODIAN & OTHER EXPENSES	\$ 32,959.07	\$ 45,404.00
<u>SWIMMING POOL</u>		
LOCAL PROPERTY TAX	\$ 56,543.00	\$ 56,543.00
MEMBERSHIP AND PASSES	\$ 11,019.05	\$ 15,000.00
SWIMMING LESSONS	\$ 900.00	\$ 2,000.00
POOL RENTALS	\$ -	\$ 100.00
TOTAL POOL REVENUES	\$ 68,462.05	\$ 73,643.00
COMMUNITY SERVICE DIRECTOR-POOL	\$ 4,285.71	\$ 15,300.00
LIFE GUARD	\$ 3,871.13	\$ 14,000.00
BASKET ATTENDENT	\$ 1,382.55	\$ 6,000.00
TOTAL POOL STAFF-SALARIES	\$ 9,539.39	\$ 35,300.00
TOTAL POOL STAFF-EMPLOYEE BENEFITS	\$ 729.70	\$ 2,701.00
MAINTENANCE/CONTRACTED SERVICES	\$ 7,059.85	\$ 19,500.00
UTILITIES	\$ 8,320.48	\$ 11,600.00
SUPPLIES/CAPITAL EQUIPMENT	\$ 8,190.29	\$ 15,000.00
DISTRICT DUES/FEES	\$ 827.48	\$ 1,000.00
TOTAL POOL EXPENSES	\$ 34,667.19	\$ 85,101.00
<u>FITNESS CENTER</u>		
LOCAL PROPERTY TAX	\$ 30,924.00	\$ 30,924.00
FITNESS CENTER ADMISSIONS/MEMBERSHIPS	\$ -	\$ 1,500.00
TOTAL FITNESS CTR REVENUES	\$ 30,924.00	\$ 32,424.00
COMMUNITY SVC DIRECTOR-FITNESS CTR	\$ 603.75	\$ 12,137.00
COMMUNITY WORKER-FITNESS CENTER	\$ 5,331.74	\$ 15,000.00
TOTAL FITNESS CENTER-SALARIES	\$ 5,935.49	\$ 27,137.00
TOTAL FITNESS CENTER-BENEFITS	\$ 454.11	\$ 2,076.00
UTILITIES	\$ 4,721.27	\$ 5,350.00
SUPPLIES/EQUIPMENT	\$ -	\$ 7,000.00
TOTAL FITNESS CTR EXPENSES	\$ 11,110.87	\$ 41,563.00
TOTAL FUND 80 REVENUES	\$ 121,419.05	\$ 128,100.00
TOTAL FUND 80 EXPENSES	\$ 78,737.13	\$ 172,068.00
EXCESS/DEFICIT (USE OF FUND BALANCE)	\$ 42,681.92	\$ (43,968.00)
TOTAL FUND 80 REVENUES	\$ 121,419.05	\$ 128,100.00
TOTAL FUND 80 EXPENSES	\$ 78,737.13	\$ 172,068.00
EXCESS/DEFICIT (PROPOSED USE OF ACCUMULATED FUND BALANCE)	\$ 42,681.92	\$ (43,968.00)

POST EMPLOYMENT TRUST ACCOUNT

FUND 73

JUNE 30, 2021

Beginning Balance 7/1/2020 \$ 1,468,642.15

**Revenues:**

2020-21 Contribution by West Salem School District for future retirees \$ -

Interest Earned \$ 22,839.05

Total Post Retirement Trust Fund Revenues \$ 22,839.05

**Expenses:**

Distribution of 2020-21 Retiree PEB HRA Benefit from OPEB Trust Funds \$ 485,624.66

Implicit Rate Subsidy Value \$ 7,423.61

Implicit rate subsidy occurs when current employees and retirees are covered together as a group wherein the premium rate paid paid by the retirees may be lower than it would be if they were rated separately.

Total Post Retirement Trust Fund Expenses \$ 493,048.27

Ending Balance 6/30/2021 \$ 998,432.93





G.O. CORPORATE PURPOSE BONDS (\$10,000,000) dated 4/6/2017				G.O. PROMISSORY NOTE (\$5,100,000) dated 1/8/18			
Principal	Interest	P + I	Rate	Principal	Interest	P + I	Rate
\$ 465,000.00	\$ 134,406.00	\$ 599,406.00	2.00%	\$ 500,000.00	\$ 31,629.05	\$ 531,629.05	5.00%
\$ -	\$ 129,756.00	\$ 129,756.00		\$ -	\$ 56,093.13	\$ 56,093.13	
\$ -	\$ 129,756.00	\$ 129,756.00		\$ -	\$ 56,093.13	\$ 56,093.13	
\$ -	\$ 129,756.00	\$ 129,756.00		\$ -	\$ 56,093.13	\$ 56,093.13	
\$ -	\$ 129,756.00	\$ 129,756.00		\$ -	\$ 56,093.13	\$ 56,093.13	
\$ -	\$ 129,756.00	\$ 129,756.00		\$ -	\$ 56,093.13	\$ 56,093.13	
\$ -	\$ 129,756.00	\$ 129,756.00		\$ -	\$ 56,093.13	\$ 56,093.13	
\$ -	\$ 129,756.00	\$ 129,756.00		\$ -	\$ 56,093.00	\$ 56,093.00	
\$ -	\$ 129,756.00	\$ 129,756.00		\$ 80,000	\$ 56,093.00	\$ 136,093.00	5.00%
\$ -	\$ 129,756.00	\$ 129,756.00		\$ -	\$ 54,493.00	\$ 54,493.00	
\$ -	\$ 129,756.00	\$ 129,756.00		\$ 1,235,000	\$ 54,493.00	\$ 1,289,493.00	3.125%
\$ -	\$ 129,756.00	\$ 129,756.00		\$ -	\$ 35,196.00	\$ 35,196.00	
\$ -	\$ 129,756.00	\$ 129,756.00		\$ 1,270,000	\$ 35,196.00	\$ 1,305,196.00	2.05%
\$ -	\$ 129,756.00	\$ 129,756.00		\$ -	\$ 22,179.00	\$ 22,179.00	
\$ -	\$ 129,756.00	\$ 129,756.00		\$ 1,295,000	\$ 22,179.00	\$ 1,317,179.00	2.15%
\$ -	\$ 129,756.00	\$ 129,756.00			\$ 8,258.00	\$ 8,258.00	
\$ 920,000	\$ 129,756.00	\$ 1,049,756.00	2.25%	\$ 405,000	\$ 8,258.00	\$ 413,258.00	2.25%
\$ -	\$ 119,406.00	\$ 119,406.00		\$ -	\$ 3,701.00	\$ 3,701.00	
\$ 1,040,000	\$ 119,406.00	\$ 1,159,406.00	2.50%	\$ 315,000	\$ 3,701.00	\$ 318,701.00	2.35%
\$ -	\$ 106,406.00	\$ 106,406.00				\$ -	
\$ 1,485,000	\$ 106,406.00	\$ 1,591,406.00	2.75%			\$ -	
\$ -	\$ 85,988.00	\$ 85,988.00				\$ -	
\$ 1,525,000	\$ 85,988.00	\$ 1,610,988.00	2.75%			\$ -	
\$ -	\$ 65,019.00	\$ 65,019.00				\$ -	
\$ 1,565,000	\$ 65,019.00	\$ 1,630,019.00	2.75%			\$ -	
\$ -	\$ 43,500.00	\$ 43,500.00				\$ -	
\$ 925,000	\$ 43,500.00	\$ 968,500.00	3.00%			\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ -	\$ 29,625.00	\$ 29,625.00				\$ -	
\$ 1,975,000	\$ 29,625.00	\$ 2,004,625.00	3.000%			\$ -	
		\$ -				\$ -	
\$ 9,900,000	\$ 3,406,640.00	\$ 13,306,640.00		\$ 5,100,000.00	\$ 728,027.83	\$ 5,828,027.83	

2018 PROMMISSORY NOTE - UNION STATE BANK (\$1,500,000)				7/1/20 Debt Svc Balance		\$ 30,035,000		
Principal	Interest	P + I	Rate	Total Principal	Total Interest	Debt Svc Outstanding Balance	Fiscal Yr. Budget	Annual Tax Levy
\$ -	\$ -	\$ -		\$ 1,705,000	\$ 343,453.05	\$ 28,330,000	2018-2019	2019
\$ -	\$ -	\$ -		\$ -	\$ 355,867.13	\$ 28,330,000		2,385,305.76
\$900,000.00	\$13,571.50	\$ 913,571.50	3.20%	\$ 1,660,000	\$ 369,438.63	\$ 26,670,000	2019-2020	2020
\$ -	\$ -	\$ -		\$ -	\$ 348,267.13	\$ 26,670,000		1,696,603.30
\$200,000.00	\$30,069.04	\$ 230,069.04	2.50%	\$ 970,000	\$ 378,336.17	\$ 25,700,000	2020-2021	2021
		\$ -		\$ -	\$ 344,224.38	\$ 25,700,000		1,682,048.76
\$201,527.94	\$12,072.06	\$ 213,600.00	2.50%	\$ 981,528	\$ 356,296.44	\$ 24,718,472	2021-2022	2022
		\$ -		\$ -	\$ 339,739.00	\$ 24,718,472		1,747,911.86
\$198,472.06	\$ 4,961.80	\$ 203,433.86	2.50%	\$ 1,063,472	\$ 344,700.80	\$ 23,655,000	2022-2023	2023
		\$ -		\$ -	\$ 333,233.00	\$ 23,655,000		1,901,466.00
		\$ -		\$ 1,235,000	\$ 333,233.00	\$ 22,420,000	2023-2024	2024
		\$ -		\$ -	\$ 313,936.00	\$ 22,420,000		1,897,872.00
\$ -	\$ -	\$ -		\$ 1,270,000	\$ 313,936.00	\$ 21,150,000	2024-2025	2025
\$ -	\$ -	\$ -		\$ -	\$ 300,919.00	\$ 21,150,000		1,896,838.00
\$ -	\$ -	\$ -		\$ 1,295,000	\$ 300,919.00	\$ 19,855,000	2025-2026	2026
\$ -	\$ -	\$ -		\$ -	\$ 286,998.00	\$ 19,855,000		1,898,996.00
\$ -	\$ -	\$ -		\$ 1,325,000	\$ 286,998.00	\$ 18,530,000	2026-2027	2027
\$ -	\$ -	\$ -		\$ -	\$ 272,091.00	\$ 18,530,000		1,899,182.00
\$ -	\$ -	\$ -		\$ 1,355,000	\$ 272,091.00	\$ 17,175,000	2027-2028	2028
\$ -	\$ -	\$ -		\$ -	\$ 255,390.00	\$ 17,175,000		1,995,780.00
\$ -	\$ -	\$ -		\$ 1,485,000	\$ 255,390.00	\$ 15,690,000	2028-2029	2029
\$ -	\$ -	\$ -		\$ -	\$ 234,972.00	\$ 15,690,000		1,994,944.00
\$ -	\$ -	\$ -		\$ 1,525,000	\$ 234,972.00	\$ 14,165,000	2029-2030	2030
\$ -	\$ -	\$ -		\$ -	\$ 214,003.00	\$ 14,165,000		1,993,006.00
\$ -	\$ -	\$ -		\$ 1,565,000	\$ 214,003.00	\$ 12,600,000	2030-2031	2031
\$ -	\$ -	\$ -		\$ -	\$ 192,484.00	\$ 12,600,000		1,994,968.00
\$ -	\$ -	\$ -		\$ 1,610,000	\$ 192,484.00	\$ 10,990,000	2031-2032	2032
\$ -	\$ -	\$ -		\$ -	\$ 168,334.00	\$ 10,990,000		2,031,668.00
\$ -	\$ -	\$ -		\$ 1,695,000	\$ 168,334.00	\$ 9,295,000	2032-2033	2033
\$ -	\$ -	\$ -		\$ -	\$ 142,909.00	\$ 9,295,000		2,030,818.00
\$ -	\$ -	\$ -		\$ 1,745,000	\$ 142,909.00	\$ 7,550,000	2033-2034	2034
\$ -	\$ -	\$ -		\$ -	\$ 116,734.00	\$ 7,550,000		2,033,468.00
\$ -	\$ -	\$ -		\$ 1,800,000	\$ 116,734.00	\$ 5,750,000	2034-2035	2035
\$ -	\$ -	\$ -		\$ -	\$ 88,609.00	\$ 5,750,000		2,037,218.00
\$ -	\$ -	\$ -		\$ 1,860,000	\$ 88,609.00	\$ 3,890,000	2035-2036	2036
\$ -	\$ -	\$ -		\$ -	\$ 59,547.00	\$ 3,890,000		2,034,094.00
\$ -	\$ -	\$ -		\$ 1,915,000	\$ 59,547.00	\$ 1,975,000	2036-2037	2037
\$ -	\$ -	\$ -		\$ -	\$ 29,625.00	\$ 1,975,000		2,034,250.00
\$ -	\$ -	\$ -		\$ 1,975,000	\$ 29,625.00	\$ -	2037-2038	2038
\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		-
		\$ -						
\$ 1,500,000	\$60,674.40	\$ 1,560,674.40		\$ 30,035,000	\$ 9,199,890.73	\$ -		

ANNUAL DISTRICT MEETING

The annual meeting of the School District of West Salem shall be held on the date set at the preceding annual meeting.

An agenda shall be developed and public notice of the meeting shall be given in accordance with state law and established procedures.

Powers of the Annual Meeting - As Per Wisconsin Statute 120.10

1. Elect a chair of the meeting.
2. Adjournment from time to time.
3. Vote annual salaries for School Board Members.
4. Authorize the payment of expenses of School Board members.
5. Designate sites for school district buildings.
6. Tax for sites, buildings and maintenance.
7. Tax for transportation vehicles.
8. Tax for operations.
9. Tax for debts.
10. Vote to create a sinking fund.
11. Tax for recreation authority.
12. Authorize the sale of property.
13. Fix the number of school days.
14. Direct and provide for legal proceedings.
15. Authorize the furnishing of textbooks.
16. Direct the School Board to furnish school lunches.
17. Authorize the employment of nurses.
18. Authorize the Board to make agreements with school building corporations.
19. Consolidate high schools in union high school districts.

The following ground rules will be used for the annual meeting.

1. Qualifications of Voters:

Each person voting at the Annual Meeting must be:  
A citizen of the United States, 18 years of age or older;  
and

A resident of the District for at least ten days before  
this meeting.

(Section 6.02, Wisconsin Statutes)

Only qualified voters may make a motion.

West Salem School District  
Policy 175

If a person is challenged as to his qualifications to vote, the Chair shall state the above qualifications necessary to vote to the challenged person. If the challenge is not withdrawn, the Chair shall administer the following oath and affirmation to the challenged person:

"You do solemnly swear (or affirm) that you are an actual resident of this School District and that you are qualified according to law to vote in this matter."

A person taking such oath or affirmation shall be permitted to vote, but if he refuses to take such oath or affirmation, he may not vote.

(Section 120.08(5), Wisconsin Statutes)

2. Voting Procedure:

All voting shall be by STANDING or RAISING OF HANDS.

Ballots have been prepared should a motion for a paper ballot be approved. Motions for a paper ballot must be made for each resolution and should immediately follow the motion on the resolution. The motion for use of paper ballots is not debatable.

Two members of the community will be chosen as counters.

3. Procedure for the Election of a Chair for the Annual Meeting:

The School Board President shall call for nominations from the floor three times; whereupon he/she shall ask for a motion and a second that the nominations be closed, whereupon there must be a two-thirds majority vote to close the nominations.

The vote shall then be taken and recorded, if more than one person is nominated.

The newly elected Chair shall then assume his/her duties for this evening's meeting.

This concludes the GROUND RULES for the meeting.

4. Procedure for Addressing the Chair:

Each speaker shall rise, wait to be recognized by the chair, state their name and address before addressing the Chair.

5. Procedure for Making Motions:

All motions made shall pertain to the Powers of the Annual Meeting

All motions made for items NOT ON THE AGENDA, shall be written, signed (including name and address), and presented to the Chair before action is taken.

This procedure is requested to assist our Secretary in the accuracy of taking the minutes of the meeting.

This procedure SHALL NOT APPLY to amendments to a motion.

6. Discussion Procedure:

If you would like to address the School Board, please adhere to the following guidelines:

When recognized by the Board President or Chair of the Annual Meeting please identify yourself by name and state your address. If you are representing a group or organization, please note this information also.

Please limit your comments to no more than 5 minutes.

Once all speakers who have indicated an interest to speak have had an opportunity, opportunities will be given for others to speak again.

7. Parliamentary Authority:

A parliamentary authority, *Robert's Rules of Order Newly Revised*, to be consulted to guide the meeting?

LEGAL REF.           Sections 120.08   Wisconsin Statutes  
                          120.10  
                          120.11

APPROVED:           April 22, 2003

REVISED:            March 28, 2011